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## **DEPARTMENT OF THE TREASURY**

Submission for OMB Review; Comment Request

**October 21, 2016**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0934, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Control Number: 1545-0231.

Type of Review: Revision of a currently approved collection.

Title: Biofuel Producer Credit.

Form: 6478.

Abstract: Form 6478 is used to figure a taxpayer's section 40 biofuel producer credit. Taxpayers may claim the credit for the tax year in which the sale or use occurs. This credit consists of the second generation biofuel producer credit.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 13,233.

OMB Control Number: 1545-0956.

Type of Review: Extension without change of a currently approved collection.

Title: Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan.

Form: 5500-EZ

Abstract: Form 5500-EZ is an annual return filed by a one-participant or one-participant and spouse pension plan. The IRS uses this data to determine if the plan appears to be operating properly as required under the law or whether the plan should be audited.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,005,000.

OMB Control Number: 1545-0962.

Type of Review: Extension without change of a currently approved collection.

Title: Tax Information Security Guidelines for Federal, State, and Local Agencies.

Abstract: Internal Revenue Code (IRC) section 6103(p) requires that IRS provide periodic reports to Congress describing safeguard procedures, utilized by agencies which receive information from the IRS, to protect the confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Annual Burden Hours: 204,000.

OMB Control Number: 1545-1093.

Type of Review: Extension without change of a currently approved collection.

Title: Final Minimum Tax-Tax Benefit Rule (TD 8416).

Abstract: Section 58(h) of the 1954 Internal Revenue Code provides that the Secretary shall provide for adjusting tax preference items where such items provided no tax benefit for any taxable year. This regulation provides guidance for situations where tax preference items provided no tax benefit because of available credits and describes how to claim a credit or refund of minimum tax paid on such preferences.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 40.

OMB Control Number: 1545-1271.

Type of Review: Extension without change of a currently approved collection.

Title: Treatment of transfers of stock or securities to foreign corporations.

Abstract: A U.S. person must generally file a gain recognition agreement with the IRS in order to defer gain on a section 367 (a) transfer of stock to a foreign corporation, and must file a notice

with the Service if it realizes any income in a section 367(b) exchange. These requirements ensure compliance with the respective Code sections.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 2,390.

OMB Control Number: 1545-1580.

Type of Review: Extension without change of a currently approved collection.

Title: Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075).

Abstract: Final regulation provides guidance regarding the trust requirements for certain eligible deferred compensation plans enacted in the Small Business Job Protection Act of 1996.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Annual Burden Hours: 10,600.

OMB Control Number: 1545-1693.

Type of Review: Extension without change of a currently approved collection.

Title: Political Organization Notice of Section 527 Status.

Form: 8871, 8453-X .

Abstract: Political organizations must use Form 8871 to notify the IRS that the organization is to be treated as a tax-exempt section 527 organization. The IRS is required to make publicly available on the Internet and at its offices a list of the organizations that file Form 8871 (including the organization's mailing address, email address, custodian of records, and contact person as shown on Form 8871). Political organizations must also use Form 8871 to notify the

IRS of any material change in the information reported on a previously filed Form 8871. Form 8453-X must be submitted when electronically submitting Form 8871.

Affected Public: Not-for-profit institutions.

Estimated Total Annual Burden Hours: 35,195.

OMB Control Number: 1545-1823.

Type of Review: Extension without change of a currently approved collection.

Title: e-Services Registration TIN Matching - Application and Screens for TIN Matching Interactive/e-Services Products.

Form: 13350.

Abstract: E-services is a system which permits the IRS to electronically communicate with third party users to support electronic filing and resolve tax administration issues for practitioners, payers, states, and Department of Education Contractors. Registration is required to authenticate users that plan to access e-services products. This system is a necessary outgrowth of advanced information and communication technologies. TIN Matching is one of the products available through e-Services offered via the internet and accessible through the irs.gov website.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 3,670,000.

OMB Control Number: 1545-1981.

Type of Review: Extension without change of a currently approved collection.

Title: Alternative Fuel Vehicle Refueling Property Credit.

Form: 8911.

Abstract: IRC section 30C allows a credit for alternative fuel vehicle refueling property. Form 8911, Alternative Fuel Vehicle Refueling Property Credit, will be used by taxpayers to claim the credit.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 3,420,759.

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